

**CUMBERLAND REGIONAL  
SCHOOL DISTRICT**

**Seabrook, New Jersey**

**Auditor's Management Report on Administrative  
Findings, Financial, Compliance and Performance  
For the Year Ended June 30, 2015**

AUDITOR'S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE

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REPORT OF INDEPENDENT AUDITORS

Honorable President and  
Members of the Board of Education  
Cumberland Regional School District  
County of Cumberland, New Jersey

We have audited, in accordance with generally accepted audit standards and Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Cumberland Regional School District in the County of Cumberland for the year ended June 30, 2015 and have issued our report thereon dated December 14, 2015

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Cumberland Regional School District Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Samuel A. Delp, Jr.  
Public School Accountant #745  
Triantos & Delp, CPA, LLC  
Certified Public Accountants

December 14, 2015

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE  
REPORTING

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Bruce Harbinson	Board Secretary/ Assistant Superintendent For Business	\$150,000.
Susan Robostello	Treasurer	\$275,000.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

An examination of claims paid during the period under review indicated the following discrepancies with respect to signatures, certification or supporting documentation.

**Finding 2015-01:**

During our audit, we noted the use of some blanket purchase orders.

**Recommendation:**

Purchase orders should be issued only for an actual order or contract for goods or services.

Payroll Account

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

Salary withholdings were promptly remitted to the proper agencies.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable.

Travel

The Board has adopted a travel and expense reimbursement policy in accordance with regulations. There is a procedure in place to insure that no employees exceed the maximum amount. Also, for expenditures sampled there were reports available to substantiate the purpose and relevance of the travel. (N.J.S.A. 18A:11-12(d)).

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. (Exhibit H-2)

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23-2.2(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-2.4*. As a result of the procedures performed, a transaction error rate of 4.75% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. General Classification Findings:  
None
  
- B. Administrative Classification Findings:  
None

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following items:

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes each month.

Treasurer's Records

The following items were noted during our review of the records of the Treasurer:

The Treasurer performed cash reconciliations for the general operating account and the payroll account.

Cash receipts were promptly deposited.

The Treasurer's records were in agreement with the records of the Board Secretary.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (I.A.S.A.), as Re-Authorized by the No Child Left Behind Act of 2001

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Title I and Title II of the Elementary and Secondary Education Act as amended and reauthorized.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

Our audit of the federal and state funds on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no areas of noncompliance.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district (or charter school or renaissance school project) to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district (or charter school or renaissance school project) for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 60 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

SCHOOL PURCHASING PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeably to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500 or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which is it reported.

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement."

Effective July 1, 2010 and thereafter the bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public schools student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,300.

The board of education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

## SCHOOL PURCHASING PROGRAM

(Continued)

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of my examination indicated that certain individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies, "in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4.

### **Finding 2015-02:**

During our audit we noted one (1) instance of a purchase for which competitive quotes were required but for which there was no evidence that competitive quotes were obtained.

### **Recommendation:**

Purchases for which quotes are required should have evidence that competitive quotes were obtained.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained.

### School Food Service

The financial transactions and statistical records of the school food service fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. School records indicated that reimbursement vouchers were timely filed

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served were compared to the number of valid applications on file, times the number of operating days. The free and reduced price meals and free milk policy is uniformly administered throughout the School System. The required verification procedures for free and reduced price applications were completed and available for review.

Cash receipts and bank records were reviewed for timely deposit.

The district utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC contract/addendum were reviewed and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will return a profit of at least \$15,000. The operating results provision has not been met.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. These records were maintained independently by the contractor, Sodexo.

### School Food Service (Cont'd)

Payroll records were maintained on all School Food Services employees authorized by the Board of Education. These records were maintained independently by the contractor, Sodexo.

The cash disbursement records reflected expenditures for program related goods and services. The district utilizes a food service management company and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1 The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service. Net cash resources did not exceed three months average expenditures.

Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis. These records were maintained independently by the contractor, Sodexo.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G.

### Student Body Activities

During our review of the student activity fund, the following items were noted:

Cash receipts and disbursements records and a general ledger are maintained.

The records are reconciled monthly.

All cash receipts tested were promptly deposited.

Dual signatures are required for all disbursements.

### Scholarship Accounts

During our audit we reviewed various scholarship accounts under the auspices of the Board.

### Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, bilingual, and low-income. We also performed a review of the district procedures related to its completion. The information on the A.S.S.A. was compared to the district workpapers. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollments.

The district maintained workpapers on the prescribed state forms or their equivalent.

The district has adequate written procedures for the recording of student enrollment data.

### Pupil Transportation

Our audit procedures included a test of on roll status reported in the 2014-2015 District Report of Transported Resident Students (DRTRS). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report. The results of our procedures are presented in the Schedule of Audited Enrollments.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the district complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes.

No exceptions were noted in our review of transportation related purchase of goods and services.

Facilities and Capital Assets

Our procedures included a review of the capital project activity.

Follow-Up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings, except the following, which are repeated in the current year:

During our audit, we noted the use of some blanket purchase orders.

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



Samuel A. Delp, Jr.  
Licensed Public School Accountant, #745  
Triantos & Delp  
Certified Public Accountants, LLC

December 14, 2015

SCHEDULE OF AUDITED ENROLLMENTS

CUMBERLAND REGIONAL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	2015-2016 Application for State School Aid				Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Workpapers On Roll		Sample Selected from Workpapers		Registers Verified per On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools		Sample for Verification	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Half Day Preschool														
Full Day Kindergarten														
One														
Two														
Three														
Four														
Five														
Six														
Seven														
Eight														
Nine	296		296		296		296		296					
Ten	286		286		286		286		286					
Eleven	41		41		41		41		41					
Twelve	42		42		42		42		42					
Subtotal	1,024	83	1,024	83	1,024	83	1,024	83	1,024	83	0	0	0	0
Special Ed - Elementary														
Special Ed - Middle School														
Special Ed - High School	206	28	206	28	206	28	206	28	206	28	8	8	8	8
Subtotal	206	28	206	28	206	28	206	28	206	28	0	0	8	8
Totals	1,230	111	1,230	111	1,230	111	1,230	111	1,230	111	0	0	8	8
Percentage Error													0.00%	
													0.00%	

SCHEDULE OF AUDITED ENROLLMENTS

CUMBERLAND REGIONAL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Application and Register	Verified	Reported on A.S.S.A. as Low Income	Reported on Workpapers as LEP	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Kindergarten												
One												
Two												
Three												
Four												
Five												
Six												
Seven												
Eight												
Nine	135.0	135.0	0.0	44.0	44.0	0.0	1.0	1.0	1.0	1.0	0.0	
Ten	111.0	111.0	0.0	38.0	38.0	0.0						
Eleven	92.0	92.0	0.0	37.0	37.0	0.0						
Twelve	83.0	83.0	0.0	35.0	35.0	0.0						
Subtotal	421.0	421.0	0.0	154.0	154.0	0.0	1.0	1.0	1.0	1.0	0.0	
Special Ed - Elementary												
Special Ed - Middle	131.5	131.5	0.0	43.0	43.0	0.0						
Special Ed - High	131.5	131.5	0.0	43.0	43.0	0.0	0.0	0.0	0.0	0.0	0.0	
Subtotal	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Co. Voc. - Regular	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Subtotal	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Totals	554.5	554.5	0.0	197.0	197.0	0.0	1.0	1.0	1.0	1.0	0.0	
Percentage Error	0.00%			0.00%			0.00%			0.00%		

Transportation

	Reported			Transportation			Sample for Verification			Sample for Verification		
	Reported by DOE	Reported by DRTRS by District	Errors	Tested	Verified	Errors	Sample Selected from Workpapers	Application and Register	Verified	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Reg. - Public Schools, col. 1	1,023.0	1,006.0	17.0	221.0	221.0	0.0						
Reg - Spec. Ed., col. 4	1.5	1.5	0.0	2.0	2.0	0.0						
Transported - Non-Public, col. 3	28.0	28.0	0.0	6.0	6.0	0.0						
Special Ed Spec, col. 6	24.5	24.5	0.0	25.0	25.0	0.0						
Totals	1,077.0	1,060.0	17.0	254.0	254.0	0.0						
Percentage Error	1.58%			0.00%			0.00%			0.00%		

Reg Avg.(Mileage) = Regular Including Grade PK students (Part A)  
Reg Avg.(Mileage) = Regular Excluding Grade PK students (Part B)  
Spec Avg.Mileage = Special Ed with Special Needs

Reported 6.8  
Recalculated N/A  
18  
18

SCHEDULE OF AUDITED ENROLLMENTS

CUMBERLAND REGIONAL SCHOOL DISTRICT  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	Resident LEP NOT Low Income	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool							
Full Day Kindergarten							
One							
Two							
Three							
Four							
Five							
Six							
Seven							
Eight							
Nine							
Ten							
Eleven							
Twelve							
Subtotal	0	0	0	0	0	0	0
Special Ed - Elementary							
Special Ed - Middle							
Special Ed - High							
Subtotal	1	1	1	0	1	1	0
Co. Voc. - Regular							
Subtotal	1	1	1	0	1	1	0
Totals	1	1	1	0	1	1	0
Percentage Error				0.00%			0.00%

CUMBERLAND REGIONAL SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2015

**SECTION 1**

**A: 2% Calculation of Excess Surplus:**

2014-2015 Total General Fund Expenditures per the CAFR Exhibit C-1		<u>\$ 21,992,790.</u> (B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	<u>0.</u>	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	<u>0.</u>	(B1b)
Transfer from General Fund to SRF for Pre-K-Regular	<u>0.</u>	(B1c)
Transfer from General Fund to SRF for Pre-K-Inclusion	<u>0.</u>	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>1,633,607.</u>	(B2a)
Assets Acquired Under Capital Leases	<u>0.</u>	(B2b)
Adjusted 2014-2015 General Fund Expenditures (B)+(B1s)-(B2s)	<u>20,359,183.</u>	(B3)
2% of Adjusted 2014-2015 General Fund Expenditures (B3) x.02	<u>407,184.</u>	(B4)
Enter Greater of (B4) or \$250,000.	<u>407,184.</u>	(B5)
Increased by: Allowable Adjustment*	<u>8,521.</u>	(K)
Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K)		<u>\$ 415,705.</u> (M)

**SECTION 2:**

Total General Fund - Fund Balances at June 30, 2015 (Per CAFR Budgetary Comparison Schedule C-1)		<u>\$ 1,541,480.</u> (C )
Decreased by:		
Year-End Encumbrances	<u>46,691.</u>	(C1)
Legally Restricted-Designated for Subsequent Year's Expenditures	<u>0.</u>	(C2)
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>346,880.</u>	(C3)
Other Restricted Fund Balances****	<u>287,109.</u>	(C4)
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	<u>195,095.</u>	(C5)
Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-C5]		<u>\$ 665,705.</u> (U1)

CUMBERLAND REGIONAL SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2015

**SECTION 3:**

Restricted Fund Balance-Excess Surplus <sup>***</sup> [(U)-(M)] IF NEGATIVE ENTER 0	<u>\$ 250,000.</u> (E)
--	------------------------

**Recapitulation of Excess Surplus as of June 30, 2015**

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>346,880.</u> (C3)
Reserved Excess Surplus <sup>***</sup> ( E )	<u>250,000.</u> (E)
Total Excess Surplus [(C3)+( E )]	<u>\$ 596,880.</u> (D)

**Detail of Allowable Adjustments**

Impact Aid	<u>\$ 0.</u> (H)
Sale & Lease-Back	<u>0.</u> (I)
Extraordinary Aid	<u>0.</u> (J1)
Additional NonPublic School Transportation Aid	<u>8,521.</u> (J2)
Current Year School Bus Advertising Revenue Recognized	<u>0.</u> (J3)
Family Crisis Transportation Aid	<u>0.</u> (J4)
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)	<u>\$ 8,521.</u> (K)

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	<u>\$ 0.</u>
Sale/lease-back reserve	<u>0.</u>
Capital reserve	<u>25,001.</u>
Maintenance reserve	<u>262,108.</u>
Emergency reserve	<u>0.</u>
Tuition reserve	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-current year	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-prior year	<u>0.</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>0.</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>0.</u>
Other state/government mandated reserve	<u>0.</u>
(Other Restricted Fund Balance not noted above) <sup>****</sup>	<u>0.</u>
Total Other Restricted Fund Balance	<u>\$ 287,109.</u> (C4)